



2024/KER/23615

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

TUESDAY, THE 26TH DAY OF MARCH 2024 / 6TH CHAITHRA, 1946

WA NO. 454 OF 2024

AGAINST THE JUDGMENT DATED 29.02.2024 IN WP(C) NO.8064 OF 2024 OF
HIGH COURT OF KERALA

APPELLANT:

MANAF ALIHASSAN, AGED 44 YEARS
RESIDING AT OLD D. NO. 13/175, KONNACHAL, ERUMADU,
NILIGIRIS, TAMIL NADU, PIN - 643239

BY ADVS.
M.P.SHAMEEM AHAMED
AKHIL PHILIP MANITHOTTIYIL
DANIYA RASHEED PALLIYALIL

RESPONDENTS:

- 1 THE NATIONAL FACELESS ASSESSEMENT CENTRE
MAYUR BHAWAN, CONNAUGHT LANE, BARAKHAMBHA, NEW DELHI,
PIN - 110001
- 2 THE NATIONAL FACELESS APPEAL CENTRE (NFAC)
INCOME TAX DEPARTMENT, MINISTRY OF FINANCE, C-BLOCK,
4TH FLOOR, S.P.M. CIVIC CENTRE, NEW DELHI, PIN -
110001
- 3 INCOME TAX OFFICER, WARD 1
OOTTY - INCOME TAX OFFICE, CHRISTO BUILDING, 3RD
FLOOR, HOSPITAL ROAD, OOTTY, TAMIL NADU, PIN - 643101
- 4 THE BRANCH MANAGER
ESAF SMALL FINANCE BANK LTD., NO. 19/507, D APV
COMPLEX, CHULLIYODE, WAYNAD, KERALA, PIN - 679332

BY SRI.JOSE JOSEPH, SC
K.V.RASHMI, SC

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON
26.03.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



JUDGMENT

Dr. A.K.Jayasankaran Nambiar, J.

This Writ Appeal is preferred by the appellant, who was the writ petitioner in WP(C).No.8064 of 2024 that was dismissed by a learned Single Judge by the impugned judgment dated 29.02.2024. The Writ Petition was preferred seeking a direction to lift the attachment on a bank account maintained by the petitioner with the 4th respondent who happens to be located within the jurisdiction of this Court. The learned Single Judge found that the attachment of the bank account of the appellant in Wayanad was consequent to the exercise of power by the assessing authority under the Income Tax Act who was situated in Ooty, in Nilgiris District, which comes within the jurisdiction of the Madras High Court. The learned Single Judge, therefore, found that the Writ Petition could not be maintained before this Court for lack of territorial jurisdiction.

2. We have heard Sri.M.P.Shameem Ahamed, the learned counsel for the appellant, and Sri. Jose Joseph the learned Standing counsel for the Income Tax Department as also Smt. K.V. Rasmi, the learned Standing counsel for the 4th respondent bank.



:3:

WA No.454 of 2024

On a consideration of the rival submissions, we are of the view that the impugned judgment of the learned Single Judge requires no interference. It is well settled through the decision of the Supreme Court in **M/S. Ambica Industries v. Commissioner Of Central Excise [2007 (6) SCC 769]** and the later decisions including the decision of this Court in **Aparna Balan and Another v. Union of India and Others [2018 4 KHC 191]** as also **V. Viswanathan v. State of Kerala [2014 (4) KLT 798 (FB)]** and the judgment dated 22.11.2022 of a Division Bench of this Court in WA No.1707 of 2022 (**K S Jamestin v. The Ministry of Petroleum and Natural Gas Shastri Bhavan, New Delhi and Another**), that merely because the appellant has a bank account within the State of Kerala, he cannot maintain a Writ Petition challenging the orders passed by an assessing authority who is situated in Tamilnadu, more so when the orders in question are issued in connection with the business carried out by the appellant in Tamilnadu. The Writ Appeal, therefore, fails and is accordingly dismissed.

Sd/-
DR. A.K.JAYASANKARAN NAMBIAR
JUDGE

Sd/-
SYAM KUMAR V.M
JUDGE

mns